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# Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury  
Internal Revenue Service

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	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200517012 <b>200517012 200517014 200517014</b>	9100.26-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200516012	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 200517010 <b>200517010 200517015 200517015</b>	9100.31-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>China</i> 200515018	<i>9114.03-07</i>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200503001	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 200504001	9999.98-00